

to enable the transferee to ascertain the liability of the taxpayer or preceding transferee and will not result in undue hardship to the taxpayer or preceding transferee. Such examination shall be had at such time and place as may be designated in the subpoena.

(Aug. 16, 1954, ch. 736, 68A Stat. 843; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

CROSS REFERENCES

Burden of proof in fraud cases, see section 7454 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7454, 7465 of this title.

§ 6903. Notice of fiduciary relationship

(a) Rights and obligations of fiduciary

Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of such other person), until notice is given that the fiduciary capacity has terminated.

(b) Manner of notice

Notice under this section shall be given in accordance with regulations prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 843; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

CROSS REFERENCES

Address for notice of—
Deficiency, see section 6212 of this title.
Liability, see section 6901 of this title.

Notice of qualification as executor or receiver, see section 6036 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6040, 6901, 7609 of this title.

§ 6904. Prohibition of injunctions

For prohibition of suits to restrain enforcement of liability of transferee, or fiduciary, see section 7421(b).

(Aug. 16, 1954, ch. 736, 68A Stat. 843.)

§ 6905. Discharge of executor from personal liability for decedent's income and gift taxes

(a) Discharge of liability

In the case of liability of a decedent for taxes imposed by subtitle A or by chapter 12, if the executor makes written application (filed after the return with respect to such taxes is made and

filed in such manner and such form as may be prescribed by regulations of the Secretary for release from personal liability for such taxes, the Secretary may notify the executor of the amount of such taxes. The executor, upon payment of the amount of which he is notified, after 9 months after receipt of the application if no notification is made by the Secretary before such date, shall be discharged from personal liability for any deficiency in such tax thereafter found to be due, and shall be entitled to a receipt or writing showing such discharge.

(b) Definition of executor

For purposes of this section, the term “executor” means the executor or administrator of the decedent appointed, qualified, and acting within the United States.

(c) Cross reference

For discharge of executor from personal liability for taxes imposed under chapter 11, see section 2204.

(Added Pub. L. 91-614, title I, §101(e)(1), Dec. 31, 1970, 84 Stat. 1837; amended Pub. L. 91-614, title I, §101(f), Dec. 31, 1970, 84 Stat. 1838; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1970—Subsec. (a). Pub. L. 91-614, §101(f), substituted “9 months” for “1 year”.

EFFECTIVE DATE OF 1970 AMENDMENT

Section 101(f) of Pub. L. 91-614 provided that the amendment made by that section is effective with respect to the estates of decedents dying after Dec. 31, 1973.

EFFECTIVE DATE

Section effective with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as an Effective Date of 1970 Amendment note under section 2032 of this title.

CHAPTER 72—LICENSING AND REGISTRATION

Subchapter	Sec. ¹
A. Licensing	7001
B. Registration	7011

Subchapter A—Licensing

Sec.	
7001.	Collection of foreign items.

§ 7001. Collection of foreign items

(a) License

All persons undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Secretary and shall be subject to such regulations enabling the Government to obtain the information required under subtitle A (relating to income taxes) as the Secretary shall prescribe.

(b) Penalty for failure to obtain license

For penalty for failure to obtain the license provided for in this section, see section 7231.

¹ Section numbers editorially supplied.

(Aug. 16, 1954, ch. 736, 68A Stat. 845; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7231 of this title.

Subchapter B—Registration

Sec.

7011. Registration—persons paying a special tax.
7012. Cross references.

§ 7011. Registration—persons paying a special tax

(a) Requirement

Every person engaged in any trade or business on which a special tax is imposed by law shall register with the Secretary his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and the places of residence, shall be so registered.

(b) Registration in case of death or change of location

Any person exempted under the provisions of section 4905 from the payment of a special tax, shall register with the Secretary in accordance with regulations prescribed by the Secretary.

(Aug. 16, 1954, ch. 736, 68A Stat. 845; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

CROSS REFERENCES

Penalty for failure to register, see section 7272 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 5141, 7272 of this title.

§ 7012. Cross references

(1) For provisions relating to registration in connection with firearms, see sections 5802, 5841, and 5861.

(2) For special rules with respect to registration by persons engaged in receiving wagers, see section 4412.

(3) For provisions relating to registration in relation to the production or importation of gasoline, see section 4101.

(4) For provisions relating to registration in relation to the manufacture or production of lubricating oils, see section 4101.

(5) For penalty for failure to register, see section 7272.

(6) For other penalties for failure to register with respect to wagering, see section 7262.

(Aug. 16, 1954, ch. 736, 68A Stat. 846; June 30, 1958, Pub. L. 85-475, § 4(b)(7), 72 Stat. 260; June 21, 1965, Pub. L. 89-44, title VI, § 601(g), 79 Stat. 155; Oct. 27, 1970, Pub. L. 91-513, title III, § 1102(d), 84 Stat.

1292; Oct. 4, 1976, Pub. L. 94-455, title XIX, §§ 1904(b)(8)(C), 1906(a)(39), 90 Stat. 1816, 1830.)

AMENDMENTS

1976—Pub. L. 94-455 revised section generally, striking out cross reference to section 4804(d) relating to registration in relation to manufacture of white phosphorus matches and substituted reference to section 5861 for reference to section 5854 in cross reference covering registration in connection with firearms.

1970—Subsecs. (a), (b). Pub. L. 91-513 struck out subsecs. (a) and (b) which related to narcotic drugs and marihuana, respectively, and which had made reference to sections 4722 and 4753, respectively.

1965—Subsec. (d). Pub. L. 89-44 struck out subsec. (d) relating to manufacture of playing cards.

1958—Subsecs. (i), (j). Pub. L. 85-475, redesignated subsec. (j) as (i) and struck out former subsec. (i) which referred to section 4273.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

For effective date of amendment by Pub. L. 85-475, see section 4(c) of Pub. L. 85-475, set out as a note under section 6415 of this title.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

CHAPTER 73—BONDS

Sec.

7101. Form of bonds.
7102. Single bond in lieu of multiple bonds.
7103. Cross references—Other provisions for bonds.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 7851 of this title.

§ 7101. Form of bonds

Whenever, pursuant to the provisions of this title (other than section 7485), or rules or regulations prescribed under authority of this title, a person is required to furnish a bond or security—

(1) General rule

Such bond or security shall be in such form and with such surety or sureties as may be prescribed by regulations issued by the Secretary.

(2) United States bonds and notes in lieu of surety bonds

The person required to furnish such bond or security may, in lieu thereof, deposit bonds or notes of the United States as provided in section 9303 of title 31, United States Code.